that under our Tax Code today, married working couples pay more in taxes just because they are married?

A key provision of the Financial Freedom Act, of course, is efforts to eliminate the marriage tax penalty for almost 28 million married working couples, who will receive \$243 in marriage tax relief, and it is time. Think about it; \$243, that is a month's car payment for a lot of families. This legislation deserves bipartisan support.

USING BUDGET SURPLUS FOR SAVING SOCIAL SECURITY, NOT FOR RECKLESS TAX CUTS

(Mr. SHOWS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SHOWS. Mr. Speaker, having been a farmer in Mississippi, I know firsthand that we are not always going to have good weather come planting and harvest time. No matter what the weatherman says, sometimes it rains when they are predicting sunshine. And sometimes a simple shower becomes a storm; and before we know it, the fields are flooded; and the crops are ruined.

Mr. Speaker, the leadership is attempting to predict the future of the American economy by squandering away America's great budget surplus on an irresponsible tax cut when the responsible thing to do is use our budget surplus to save Social Security and Medicare first, and reduce the national debt.

We can target tax cuts for folks that really need them, like the estate tax cuts for family farmers and businesses or for small businesses to help their workers get health insurance. Saving Social Security and Medicare should be our top priority for today and tomorrow's seniors, and we must reduce the national debt and continue on the path of fiscal discipline because we have no idea what tomorrow will bring.

We should call their sunshine promises what they really are, a strong chance of thunderstorms that will rain on America's seniors and let Social Security and Medicare go down the drain.

THE AMERICAN FAMILY NEEDS TAX RELIEF

(Mr. RYUN of Kansas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. RYUN of Kansas. Mr. Speaker, today Americans are feeling the heavy burden of very high tax rates. Federal taxes have grown faster in this economy since the 1990s. At the start of the 20th century, Federal, State and local taxes cost only 8 percent of America's income. Today that figure has grown to 35 percent. Americans are paying a record share of their income to the Federal Government.

Mr. Speaker, the American family needs tax relief. Reducing taxes will encourage the economy to grow by providing American families with an incentive to work, save, and invest. And these are qualities that should be promoted, not held back or punished by high tax rates. That is why it is time to seriously support the tax relief and support that will be offered during the Financial Freedom Act of 1999.

Not only will this bill allow Americans to receive the largest tax reduction in history, over \$860 billion, it contains several provisions that will relieve heavy financial drains upon the families caused as a result of tax pressures. In particular, this bill will help make health care more affordable. It will eliminate the death tax. It will provide a 10 percent across the board tax reduction. It will grant marriage penalty relief.

Mr. Speaker, let us give these hard tax-earned dollars back to the American families who have paid their fair share.

THERE IS NO BUDGET SURPLUS

(Mr. HILL of Indiana asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HILL of Indiana. Mr. Speaker, as of this moment, there is no budget surplus. According to the Congressional Budget Office, we have an on budget deficit of \$4 billion in the fiscal year of 1999. If we take away the surplus in Social Security, our budget is running a deficit. If we read the fine print of the CBO print, we will not have a real budget surplus next year either.

CBO estimates that we will have a \$3 billion deficit for fiscal year 2000. I do not believe that it is fiscally responsible to spend money that we do not have and that we may not have in the future. After 30 years of budget deficits, this Congress has still not learned that it cannot spend money it does not have

As we stand on the brink of finally balancing our budget and beginning to pay down our \$5 trillion debt, the leadership of this House has put forward a bill that could blow a giant hole in our budget and create trillions of dollars of new debt that our children and grandchildren will have to pay. I urge this body to set aside whatever real surpluses we have over the next 3 years to pay down our God-awful debt and to protect Social Security and Medicare. This is the responsible thing to do.

TRIBUTE TO SANDY PRAEGER

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, last night at the Dr. Nathan Davis Awards Banquet here in Washington, D.C., Kansas State Senator Sandy Praeger was acknowledged for her outstanding contribution to promote the art and science of medicine and the betterment of public health. State Senator Praeger

was nominated by the executive director of the Kansas Medical Society, Jerry Slaughter, based on her leadership and commitment to the delivery and availability of health services at all levels.

Under her direction, a model patient protection bill was drafted. It passed the Kansas legislature and was subsequently used in 8 other states.

In 1998, as chair of the Senate Public Health and Welfare Committee, she helped develop the Kansas children health program, giving 60,000 formerly uninsured children health care benefits.

In addition to her efforts in Kansas, she is actively involved with numerous national organizations dedicated to the improvement of health care policy.

Mr. Speaker, too often our national media only criticizes the effort of people in public service. So today I want to add my voice to those who appreciate the dedication and sacrifice of my friend, State Senator Sandy Praeger.

WHICH FORK IN THE ROAD WILL WE TAKE?

(Mr. CUMMINGS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CUMMINGS. Mr. Speaker, throughout this Congress we have reached many forks in the road, and once again the Republicans have irresponsibly led us in the wrong direction. This time it is under the belief that we should approve what is nearly an \$800 billion tax cut that would cut veterans, education, and defense.

I believe in responsible navigation and direction to our common destination, which will truly uplift the American people.

It is not responsible to spend all non-Social Security surpluses for the next 10 years while sacrificing debt reduction.

It is not responsible to jeopardize the future of Social Security and Medicare. It is not responsible to give tax breaks to the wealthiest 10 percent at the expense of our Nation's schools. It is obvious that the Democrats of this Congress must once again force a U-turn and reroute us toward a more responsible and direct path.

Mr. Speaker, I urge my colleagues to vote no on H.R. 2488.

IT IS TIME TO END THE OVERTAXATION IN AMERICA

(Mr. ROYCE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROYCE. Mr. Speaker, President Clinton recently announced that we have \$1 trillion in non-Social Security surpluses. Now, these surpluses are not the creation of Washington. They came from the hard-working Americans who have created a thriving economy and have been overtaxed.